and a private equity discount of 50% can be used, as reflected in the private company estimated yield, and private company estimated EBITDA shown in FIG. 7.

[0078] The overall application uniquely bridges corporate finance and business strategy formulation and strategic information systems for running small, medium and large enterprises. This solution rolls up and applies all significant quantitative information in a major enterprise to the problems of corporate governance by showing the likely risk and return consequences of decisions expressed in bond yield and stock price whether for public or private companies.

[0079] Because of its visual clarity, this solution uniquely enables strategic dialog in real time among board members and C-level execs who may be looking at a common web screen from geographically disparate locations and discussing the same telephonically. If viewed from wireless handheld device, it enables analysis and decision making from non-office locations.

Server-Side Code and Database

[0080] In one embodiment, the application runs on Internet Information Services (IIS), MySQL, and Coldfusion servers to house and manipulate the online taxonomy, graphics and dashboards. Other platforms may be used. The security of data and formulae reside in non-end user servers. Nevertheless, the end users have the ability to interactively assess likely valuation outcomes on the Web in his/her market, peer competitive arena, or specific company, using this innovative combination of taxonomic and analytical tools.

[0081] Although the invention has been described with reference to several exemplary embodiments, it is understood that the words that have been used are words of description and illustration, rather than words of limitation. Changes may be made within the purview of the appended claims, as presently stated and as amended, without departing from the scope and spirit of the invention in its aspects. Although the invention has been described with reference to particular means, materials and embodiments, the invention is not intended to be limited to the particulars disclosed; rather, the invention extends to all functionally equivalent structures, methods and uses such as are within the scope of the appended claims.

[0082] In accordance with various embodiments of the present invention, the methods described herein are intended for operation as software programs running on a computer processor. Dedicated hardware implementations including, but not limited to, application specific integrated circuits, programmable logic arrays and other hardware devices can likewise be constructed to implement the methods described herein. Furthermore, alternative software implementations including, but not limited to, distributed processing or component/object distributed processing, parallel processing, or virtual machine processing can also be constructed to implement the methods described herein.

[0083] It should also be noted that the software implementations of the present invention as described herein are optionally stored on a tangible storage medium, such as: a magnetic medium such as a disk or tape; a magneto-optical or optical medium such as a disk; or a solid state medium such as a memory card or other package that houses one or more read-only (non-volatile) memories, random access memories, or other re-writable (volatile) memories. A digital file attachment to email or other self-contained information archive or set of archives is considered a distribution medium equivalent to a tangible storage medium. Accordingly, the invention is considered to include a tangible storage medium or distribution medium, as listed herein and including art-recognized equivalents and successor media, in which the software implementations herein are stored.

[0084] Although the present specification describes components and functions implemented in the embodiments with reference to particular standards and protocols, the invention is not limited to such standards and protocols. Each of the standards for Internet and other packet switched network transmission (e.g., IIS), represent examples of the state of the art. Such standards are periodically superseded by faster or more efficient equivalents having essentially the same functions. Accordingly, replacement standards and protocols having the same functions are considered equivalents.

What is claimed:

1. A computer gaming method for evaluating a company, comprising:

receiving a company selection including an indication of whether a company is an end user company or a commodity company;

calculating an estimated value of the selected company;

graphically displaying an icon that an end user moves to vary an underlying assumption of the estimated value; and

graphically displaying, in real time, a representation of the estimated value of the selected company based upon the varying end user selected assumption.

2. The computer gaming method according to claim 1, further comprising:

obtaining an actual stock price of the selected company; and

graphically displaying a representation of the actual stock price to enable a visual comparison between the actual stock price and the calculated value.

3. The computer gaming method of claim 1, further comprising displaying categories and subcategories in response to receiving the indication.

4. The computer gaming method of claim 3, in which the displaying categories and subcategories comprises displaying each successive subcategory to the right and below a previous subcategory.

5. The computer gaming method according to claim 1, in which the estimated price comprises a stock price.

6. The computer gaming method according to claim 1, in which the estimated price comprises a bond price expressed as a bond yield.

7. The computer gaming method according to claim 1, in which the estimated price comprises a bond price expressed as a bond yield and a stock price.

8. The computer gaming method according to claim 1, in which the estimated value is based upon proprietary data, the proprietary data being stored on a protected server.

9. The computer gaming method according to claim 1, in which the estimated value is calculated based upon the equation $\text{Log} Y = a + b \times \text{Log} X$,

where $a = \text{Sum of Log} Y/n - b(\text{Sum of Log} X)/n$ and $b = (n(\text{Sum}(\text{Log} X \times \text{Log} Y)) - (\text{Sum Log} X) \times (\text{Sum Log} Y))/(n(\text{Sum Log } X^2) - (\text{Sum Log} X)^2$.

10. The computer gaming method according to claim 1, wherein the estimated value accounts for either a private debt premium or a private equity discount.

11. A computer readable medium storing a program for a computer game for evaluating a company, comprising: